

Maine Revised Statutes

Title 36: TAXATION

Chapter 914-C: 2010 TAX RECEIVABLES REDUCTION INITIATIVES

§6602. ADMINISTRATION

The State Tax Assessor shall administer the initiatives. The short-term initiative applies to tax liabilities that are assessed as of December 31, 2009 and interest and penalties subsequently assessed on such tax liabilities. The 5-year initiative applies to tax liabilities that were assessed as of June 30, 2005 and interest and penalties subsequently assessed on such tax liabilities. A taxpayer may participate in the initiatives without regard to whether the amount due is subject to a pending administrative or judicial proceeding. Participation in the initiatives is conditioned upon the taxpayer's agreement to forgo or withdraw a protest or an administrative or judicial proceeding with regard to liabilities paid under the initiatives and not to claim a refund of money paid under the initiatives. These initiatives are available to a taxpayer if the taxpayer: [2009, c. 571, Pt. HH, §1 (NEW).]

1. Application. Properly completes and files a 2010 tax initiatives application as described in section 6605 and as required by the assessor;

[2009, c. 571, Pt. HH, §1 (NEW) .]

2. Tax, interest and penalty paid. Pays all tax, interest and penalty for the respective initiative as described in section 6606 by the end of the initiatives period under section 6604;

[2009, c. 571, Pt. HH, §1 (NEW) .]

3. No criminal action pending. Is not currently charged with, and has not been accepted by the Attorney General for criminal prosecution arising from, a violation of the state tax law as provided in this Title or Title 17-A or is not applying for relief on a debt that is the result of a criminal conviction; and

[2009, c. 571, Pt. HH, §1 (NEW) .]

4. No collection by warrant or civil action. Is not applying for relief with respect to a tax liability for which the State has secured a warrant or civil judgment in its favor in Superior Court.

[2009, c. 571, Pt. HH, §1 (NEW) .]

SECTION HISTORY

2009, c. 571, Pt. HH, §1 (NEW).

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